

Iowa Department of Administrative Services – Human Resources Enterprise
Job Classification Description

Assistant Auditor 5

Definition

Functions as an audit manager for the Office of Auditor of State, overseeing multiple audit engagements simultaneously; performs related work as required.

The work examples and competencies listed below are for illustrative purposes only and not intended to be the primary basis for position classification decisions.

Work Examples

Assists supervisor by performing such duties as instructing employees, answering questions, distributing and balancing the workload, and checking work; may make suggestions on selection, promotions, performance, and reassignments.

Plans and organizes work, assigns and delegates work responsibilities, and integrates and maximizes work resources; maintains and improves quality, work methods, and procedures.

Reviews draft Auditor of State audit reports and reviews audit reports filed with Auditor of State.

Visits audit sites as necessary.

Reviews staff assignments, giving consideration to the work to be performed and the qualifications of assigned auditors.

Discusses with assigned auditor-in-charge any unusual events that have occurred since the last audit that require special emphasis.

Assists assigned auditor-in-charge in defining the audit scope and reviews and approves audit plans, audit programs (reviews prior programs and working papers), budgeted audit time, and target dates, after consultation with a division director or deputy as necessary.

Reviews special audit techniques for unique situations.

Monitors the progress of assigned audit engagements or other assigned areas.

Reviews working papers to determine whether the engagement was properly and efficiently conducted.

Motivates and assists staff in their professional development; designs, develops, and delivers in-service training as assigned.

Performs various special projects as assigned.

Provides information to and answers queries for officials, CPA firms, and the public through phone calls, correspondence, personal visits, speeches, and presentations.

Competencies Required

Knowledge:

- Accounting and Auditing – Professional accounting and auditing theory, methods, standards, and procedures.

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- Law, Rules, and Procedures – Rules and regulations regarding state accounting and auditing procedures.
 - English Language – The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
 - Administration and Management – Business and management principles involved in strategic planning, resource allocation, human resources, leadership technique, and coordination of people and resources.

Abilities:

- Law and Government – Read, comprehend, and apply appropriate laws and regulations pertinent to the auditing functions of the agency of employment.
- Auditing and Accounting – perform detailed work involving the application of accounting theory and auditing concepts to routine auditing assignments.
- Written Comprehension – Read and understand information and ideas presented in writing.
- Problem Sensitivity – Tell when something is wrong or is likely to go wrong. It does not involve solving the problem, only recognizing there is a problem.
- Verbal Expression – Communicate information and ideas in speaking so others will understand.
- Deductive Reasoning – Apply general rules to specific problems to produce answers that make sense.
- Inductive Reasoning – Combine pieces of information to form general rules or conclusions.
- Administration – Plan, organize, control, and effectively direct the work of assigned staff.

Skills:

- Critical Thinking – Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions, or approaches to problems.
- Writing – Communicating effectively in writing as appropriate for the needs of the audience.
- Mathematics – Using mathematics to solve problems.
- Coordination – Prioritizing, organizing, and accomplishing tasks.

Minimum Qualification Requirements

Graduation from an accredited four-year college or university with a degree in accounting or finance, possession of a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), or Certified Fraud Examiner (CFE) certificate, and experience equal to six years of full-time work in auditing, accounting, or finance.

Notes

Travel, including overnight travel, may be required for positions in this class. Employees must arrange transportation to and from assigned work areas.

Effective date: 10/18 SA